

Moved by Wood(35)

Seconded by Collins

IN THE HOUSE OF REPRESENTATIVES
HOUSE AMENDMENT TO H.B. NO. 387

AMENDMENT TO SECTION 1

On page 4 of the printed bill, in line 34, delete "~~beneficiary's, partner's, member's or share-~~" and insert: ", beneficiary's, partner's, member's or share-"; and in line 35, delete: "~~holder's~~" and insert: "holder's".

On page 5, in line 19, following "owner" insert: "according to the refund provisions of section 63-1305, Idaho Code, with payment or notice of credit delivered to the owner"; and in line 25, following "collected." insert: "If a notice of military, temporary humanitarian or religious service has not been filed, the owner must make a claim for refund within one (1) year after the first day of January following the owner's return to the homestead, and shall be limited to a refund not exceeding the last five (5) years of erroneous collection. If such notice was filed, no time limits shall apply to subsequent erroneous assessments.".

AMENDMENT TO THE BILL

On page 9, following line 12, insert:

"SECTION 3. That Section 63-1305, Idaho Code, be, and the same is hereby amended to read as follows:

63-1305. REFUND OR CREDIT OF PROPERTY TAXES ~~BY ORDER OF COURT OR BOARD OF TAX APPEALS~~. (1) When any court or the board of tax appeals orders a refund of any property taxes imposed under chapters 1 through 17, title 63, Idaho Code, or a refund is due pursuant to section 63-602G(7), Idaho Code, the county commissioners of the county or counties which collected the taxes may either refund taxes or apply the amount to be refunded as a credit against taxes due from the taxpayer in the following year. The county commissioners may use a combination of both a payment and a credit to effect the refund.

(2) As used in this section, "refund" includes property tax described in subsection (1) of this section found by the court or the board of tax appeals to have been overpaid and not lawfully due, interest due on the refund of such tax, costs and other amounts ordered paid by a court or the board of tax appeals.

(3) In the event a refund is paid, payments must be made by warrants drawn on the county's current expense fund by the county auditor. The auditor shall apportion the amount of property taxes cancelled as credit to the tax collector. The auditor shall charge the various funds and taxing districts with their proportionate share of the refund and credit the current expense account.

(4) If a credit is given the following year, the credit shall be allowed against actual property taxes assessed to the taxpayer by the taxing districts which received the taxes ordered to be refunded.

(5) Amounts equal to the refunds or credits allowed in this section may be included in amounts certified pursuant to sections 63-802 through 63-807, Idaho Code, but shall not be a part of the operating budget within the meaning of section 63-802, Idaho Code."

CORRECTION TO TITLE

On page 1, delete lines 3 through 5, and insert: "TO REVISE PROVISIONS RELATING TO A HOMESTEAD HAVING PREVIOUSLY QUALIFIED FOR EXEMPTION IN THE PRECEDING YEAR, TO PROVIDE THAT A CERTAIN EXEMPTION SHALL NOT BE IMPAIRED"; in line 16, delete "AND"; and in line 17, following "LAW" insert: "; AND AMENDING SECTION 63-1305, IDAHO CODE, TO REVISE PROVISIONS RELATING TO RE-FUNDS OR CREDITS OF PROPERTY TAXES AND TO MAKE A TECHNICAL CORRECTION".